

Jefferson County Fire & EMS



Adopted Budget FY 2025-2026



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JEFFERSON COUNTY FIRE & EMS
ADOPTED BUDGET FY 2025-2026

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MEMBERS AND TERMS

Board of Directors

Term Expires

President: Kim Stout kstout@jcfire-ems.org	June 30, 2027
Vice President: Rob Galyen rgalyen@jcfire-ems.org	June 30, 2027
Secretary: Dustin Miller dmiller@jcfire-ems.org	June 30, 2025
Director: Chris DuPont cdupont@jcfire-ems.org	June 30, 2025
Director: Ryan Boyle rboyle@jcfire-ems.org	June 30, 2026

Budget Committee

Position 1: Star Todd	June 30, 2027
Position 2: Travis Feigner	June 30, 2026
Position 3: Wayne Marshall	June 30, 2026
Position 4: Trevorr Beaver	June 30, 2027
Position 5: Albert Sikkens	June 30, 2027

The Budget Committee is composed of the Board of Directors and (5) citizen volunteers that are appointed by the Board.

Jefferson County Fire and EMS Administrative Staff

Jeff Blake	Fire/EMS Chief
Mike Lepin	Deputy Chief of EMS
Kasey Skaar	Deputy Chief of Operations
Danielle Peckham	Billing Manager
LeeAnn Bowman	Administrative Assistant

BUDGET MESSAGE
Jefferson County Fire & EMS
Fiscal Year 2025–2026

We are pleased to present the proposed budget for Jefferson County Fire & EMS (JCF&EMS) for Fiscal Year 2025–2026, with total appropriations of **\$10,906,356** in all funds.

Highlights

- **Significant Budget Reductions**
This year’s budget reflects a substantial reduction of **\$1.545 million** compared to the previous fiscal year’s budget. This reduction is due to continued challenges in EMS revenue collection and rising operating costs. As a result, we have reduced our workforce by seven full-time equivalent (FTE) positions and implemented cuts to the Materials and Services budget.
- **Operational Adjustments**
The district has adjusted its response model by reintroducing nighttime transfers and expanding our Specialty Care Transport service. These changes are expected to result in increased EMS revenue in FY 2025–2026.
- **Grant Support**
Grants remain a vital component of our funding strategy. They continue to assist in defraying operational costs and supporting capital purchases. We will actively pursue all available grant opportunities throughout the coming year.
- **Billing System Improvements**
The fire district is exploring the opportunity of changing its billing practices, which may include outsourcing our billing. We feel this option may provide a more aggressive approach to collecting our past EMS revenue.
- **Contract Renewals and Negotiations**
The management team is aggressively renewing and updating the various contracts we have with other entities. This includes working on increasing not only the revenue but also reducing some expenses. We have several contracts that have not covered the increasing cost of providing the services. In addition, we are researching every opportunity to increase revenue where appropriate.
- **Future Revenue Considerations**
In November, the fire district will likely pursue additional funding through either an operational levy or a proposed EMS fee, the latter being the Fire Chief’s preferred option. More information will be provided at a later date.
- **Accountability and Transparency**
The organization remains committed to implementing clear policies, procedures, and fiscal practices aimed at increasing accountability and transparency.

Capital Improvements

- **Facility Expansion and Seismic Upgrade**
Construction began in January 2025 on our facility expansion and seismic retrofit project. The project is funded by the May 2024 Bond Levy and a \$2.1 million seismic grant from Business Oregon. The project is currently on time and on budget, with a targeted completion date of April 2026.
- **New Apparatus Acquisition**
The fire district anticipates receiving a new fire engine, ordered in 2023, by early 2026. A lease-purchase agreement will be completed to maximize proceeds from the initial \$7 million bond issue.
- **Legislative Capital Funding Request**
We are actively pursuing a \$1.9 million capital funding request from the Oregon State Legislature. If approved, the funds will help offset building expansion costs and fund the installation of an apparatus bay ventilation system designed to reduce exposure to harmful airborne contaminants, enhancing firefighter safety.

Closing Thoughts

While the budget is balanced, it was accomplished through significant cost-cutting measures across multiple areas of the organization. These reductions carry real operational impacts, including longer response times and reduced resource availability. For example, the addition of nighttime transfers has already increased our unit hour utilization rate and decreased overall system reliability.

Last year, we aimed to balance the budget through attrition and targeted cuts in Materials and Services. This year, unfortunately, it required job eliminations and deeper reductions in support areas.

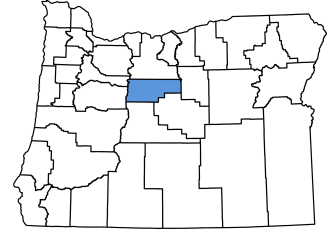
Please be assured that our staff is working diligently and cohesively and we see these issues as an opportunity to build a new and improved foundation for our fire district. Every individual in this organization has made a conscious effort and a significant contribution to improve our financial situation. I am thankful to every employee and board member that has taken on this task. It is my hope that next year's budget message will provide a more improved outlook and will demonstrate the commitment we all made to improve our financial wellbeing.

Sincerely,

Jeffrey Blake
Fire Chief
Jefferson County Fire & EMS

DISTRICT OVERVIEW

Jefferson County Fire District #1 is located in Central Oregon and serves the communities of Culver, Madras, Metolius, their surrounding rural areas. It is bordered by the Warm Springs reservation to the north, Crooked River gorge to the south, Cove Palisades State Park to the west, and Crooked River National Grasslands to the east.



There are two major transportation routes within the District. Highway 97 and highway 26 are major routes that serve Central Oregon. This makes Madras as the "Gateway to Central Oregon" for those who are traveling from the north. Other transportation includes a BNSF rail line, city airport, and recreational waterways.

The Fire District includes a diverse population of people, lands, and buildings. The population within the district includes a mix of mostly Latino (20%), Native American (18%), and White (60%). Our response area includes an urban/city setting, industrial area, agricultural farmland, and wildland urban interface which is a mix of trees, brush and open grasslands with residential homes.

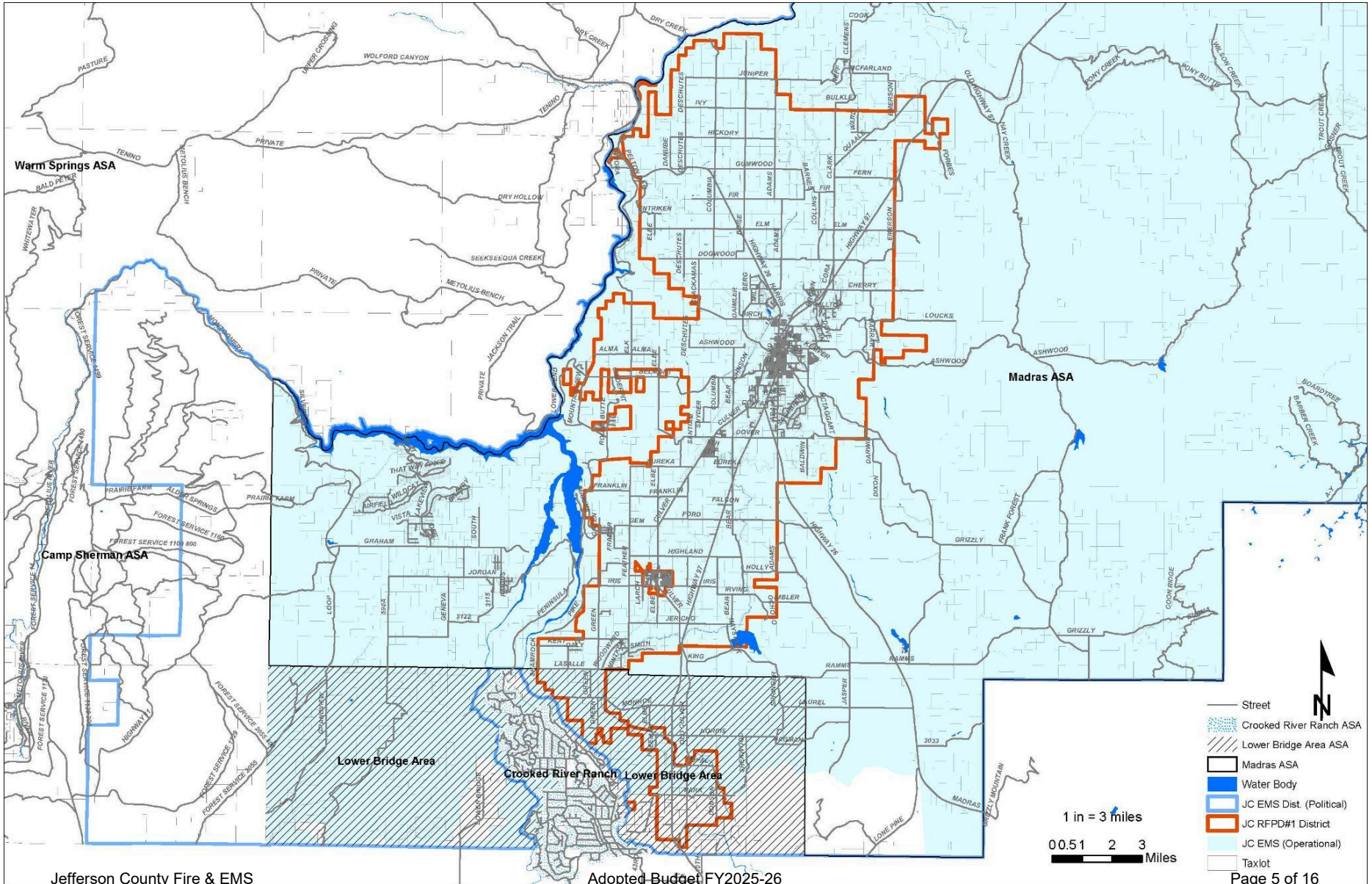
The district is consolidated with Jefferson County EMS and provides fire suppression, emergency medical transportation and assistance, along with fire prevention and public education.

Jefferson County Fire and EMS will serve an ambulance service (ASA) area of 1,100 square miles and a fire district area of 200 square miles.



SERVICE AREA

Areas served by Jefferson County Fire & EMS. This map shows the fire districts taxing area and the Ambulance Service Area that the agency does not receive revenue from but has an obligation to serve and provide emergency medical services.



THE BUDGET PROCESS

The budget season begins with the appointment of the budget officer and the creation of the budget calendar. Chief Jeff Blake will assume this role of the Budget Officer.

The budget team consists of the department's administrative staff and Business Managers. The main objective of this team is to accurately predict and provide a clear, concise picture of revenues and expenditures for the upcoming fiscal year. We achieve this by reviewing forecasts provided by Jefferson County, historical data from previous budget cycles and future planning for the organization. The main goal of this team is to create an accurate budget that allows us to provide the best, most efficient service to our community and provide for the welfare of our employees.

Once the proposed budget is created and reviewed, the budget document is presented to the Budget Committee. The makeup of the Budget Committee consists of our five District Board Members and five appointed community Budget Committee Members. The Budget Committee Meetings allows for the members to review the budget document, ask questions and seek public comment. If changes are identified, the budget committee can make these changes during their meetings. If the budget committee agrees the budget meets the needs of the organization the budget will be approved by the Budget Committee.

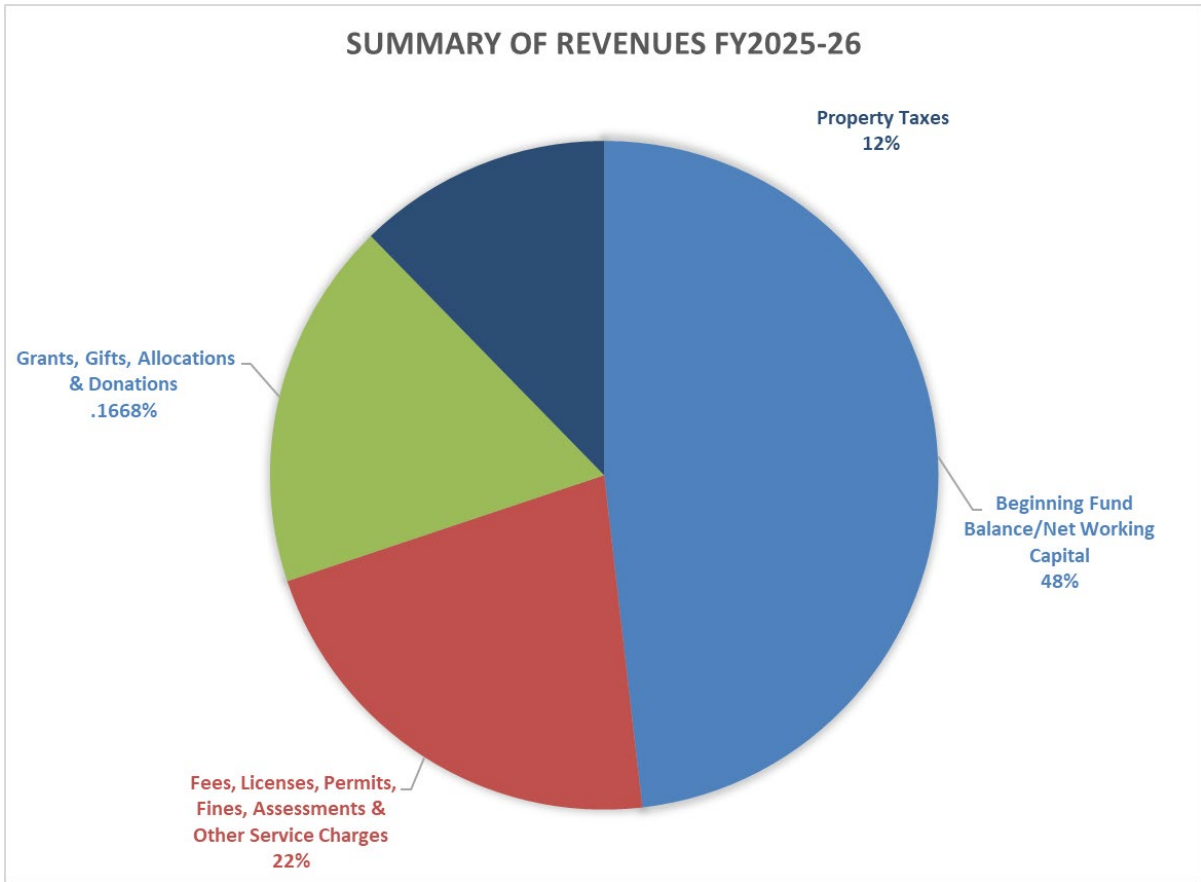
After approval of the budget by the Budget Committee, the budget goes to the Jefferson County Fire Board for the "Budget Hearing." After a Budget Hearing, the board enacts a resolution to adopt the budget, make appropriations and impose and categorize taxes.

SUMMARY OF REVENUES AND EXPENDITURES

Adopted Budget FY 2025-26

Revenues

Adopted Budget Fiscal Year 2025-26								
	Beginning Fund Balance/Net Working Capital	Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	Grants, Gifts, Allocations & Donations	Bonds & Other Debt	Interfund Transfers	Total of all other resources except taxes	Property Taxes	TOTAL RESOURCES
General Fund	1,037,938	2,214,031	669,678	-	-	62,000	1,256,760	5,240,407
Capital Project Fund	3,847,362	-	1,149,000	-	-	35,000	-	5,031,362
Debt Service Fund	33,092	-	-	-	-	4,500	596,995	634,587
Total	4,918,392	2,214,031	1,818,678	-	-	101,500	1,853,755	10,906,356

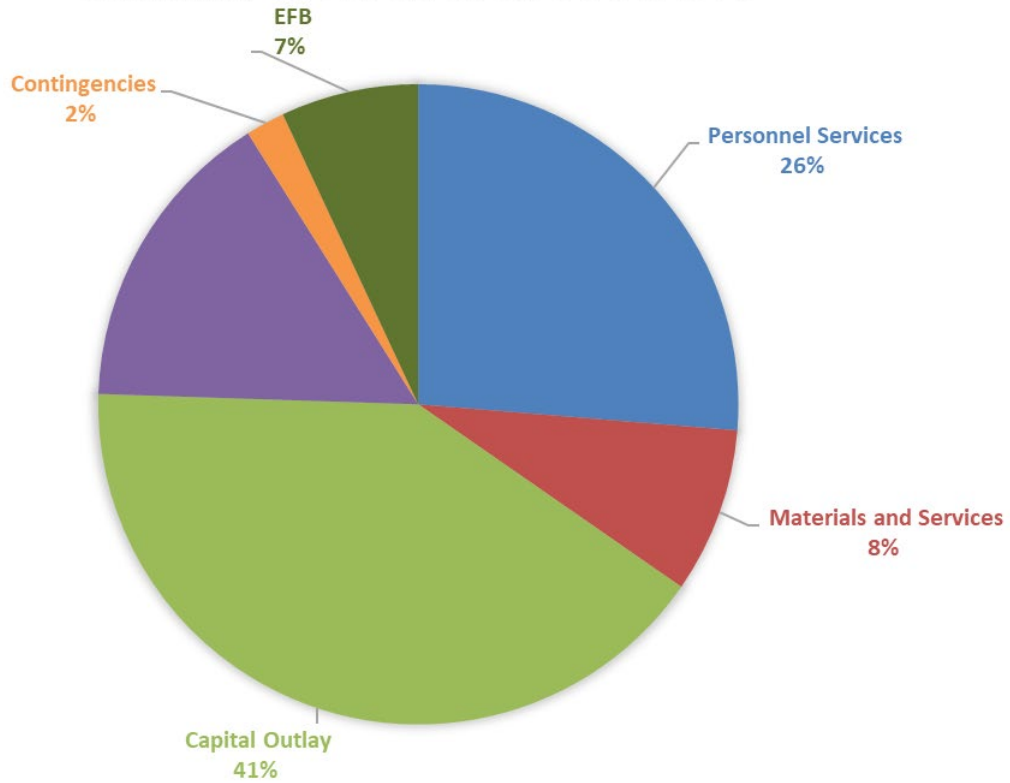


Expenditures

Adopted Budget Fiscal Year 2025-26

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Interfund Transfers	Contingencies	Special Payments	Total without EFB	Unappropriated Ending Balance and Reserved for Future Expenditure	Total Requirements
General Fund	2,868,454	911,277	25,000	1,128,875	-	214,921	-	5,148,527	91,881	5,240,407
Capital Project Fund	-	-	4,431,828	-	-	-	-	4,431,828	599,534	5,031,362
Debt Service Fund	-	-	-	567,145	-	-	-	567,145	67,442	634,587
Total	2,868,454	911,277	4,456,828	1,696,020	-	214,921	-	10,147,500	758,857	10,906,356

SUMMARY OF EXPENDITURES FY2025-26



Historical Data

Jefferson County Fire & EMS

					RESOURCES FOR: GENERAL FUND					
Actual		Actual		Adopted Budget	Estimated		Budget for Next Year 2025-26			
Unaudited FY 2022-23		Unaudited FY 2023-24		This Year FY 2024-25	Year-End Actuals FY 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	4,874,929	4,352,759	600,000	1,173,257	1	Beginning Fund Balance	1	1,161,286	1,037,938	1,037,938
2	-	-	1,100,000	1,100,000	2	Tax Anticipation Loan	2	-	-	-
					Property Tax Revenues					
3	1,090,627	1,161,314	1,160,856	1,176,743	3	Current Year Taxes	3	1,236,760	1,236,760	1,236,760
4	12,034	37,747	25,000	37,568	4	Prior Year Taxes	4	20,000	20,000	20,000
5	1,102,661	1,199,060	1,185,856	1,214,311	5	Total Property Taxes	5	1,256,760	1,256,760	1,256,760
					EMS Revenues					
6	1,706,812	83,003	2,891,000	1,533,764	6	EMS User Fees	6	1,750,000	1,750,000	1,750,000
7	14,685	6,770	20,000	17,800	7	Pro Med Sales/Fire Med	7	18,000	18,000	18,000
8	-	75	-	-	8	Admin Fees	8	-	-	-
9	6,053	2,228	-	5,896	9	EMS Bad Debt Collection Revenue	9	6,000	6,000	6,000
10	-	7	-	23	10	Restitution	10	-	-	-
11	-	6,333	-	-	11	EMS ROA's	11	-	-	-
12	-	1,442	-	-	12	Motor Vehicle Crash	12	-	-	-
13	-	25	-	155	13	Record Request	13	-	-	-
14	27,943	415	-	125,000	14	EMS Revenue - Other	14	89,000	-	-
15	-	-	-	-	15	EMS - Transfer Revenue	15	330,000	330,000	330,000
16	11,560	-	8,000	-	16	Refunds received	16	-	-	-
17	334,116	-	200,000	-	17	Medicaid GEMT	17	66,531	66,531	66,531
18	2,101,169	100,299	3,119,000	1,682,638	18	Total EMS Revenue	18	2,259,531	2,170,531	2,170,531

Historical Data

Actual					Actual					Adopted Budget			Estimated			RESOURCES FOR: GENERAL FUND			Budget for Next Year 2025-26		
Unaudited FY 2022-23		Unaudited FY 2023-24		This Year FY 2024-25	Year-End Actuals 2024-25					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body									
											Intergovernmental Revenues										
19	121,720	346,992	495,925	373,282	19	Grants	19	224,921	224,921	224,922											
20	176,708	193,666	172,000	214,297	20	Contractual Services	20	180,000	303,348	303,348											
21	36,167	1,115	8,000	57,152	21	Conflagration	21	141,409	141,409	141,410											
22	334,595	541,774	675,925	644,731	22	Total Intergovernmental Revenues	22	546,330	669,678	669,680											
											Licenses, Fees & Permits										
23	417	12,252	15,000	-	23	MVA/Out of District Billing Fire	23	15,000	15,000	15,000											
24	75	1,850	4,400	100	24	Fire Review, Burn Permits & Misc.	24	500	500	500											
25	4,840	5,300	10,000	5,500	25	Circle Track, Arena, Military standby	25	10,000	10,000	10,000											
26	8,822	45,518	-	5,353	26	Misc. Revenues and Address Signs	26	10,000	10,000	10,000											
27	-	-	17,500	-	27	Confined Space Program	27	8,000	8,000	8,000											
28	14,154	64,920	46,900	10,953	28	Total Licenses, Fees & Permits	28	43,500	43,500	43,500											
											Misc. Revenues										
29	3,000	6,018	-	10,135	29	Insurance Proceeds	29	-	-	-											
30	24,086	23,653	20,000	12,000	30	Interest Earned	30	35,000	35,000	35,000											
31	-	1,125	22,400	4,292	31	Rental Income	31	17,000	17,000	17,000											
32	-	-	1,000	6,250	32	Sales of Fixed Assets	32	10,000	10,000	10,000											
33	6,000	-	-	1,040	33	Donations	33	-	-	-											
34	33,086	30,797	43,400	33,717	34	Total Misc. Revenues	34	62,000	62,000	62,000											
											Transfers In										
35	-	-	-	979,966	35	Transfer in from Bond	35	-	-	-											
36	-	-	-	979,966	36	Total Transfers In	36	-	-	-											
37	8,460,594	6,289,609	6,771,081	6,839,573	37	Total Resources	37	5,329,407	5,240,407	5,240,409											

Historical Data

	Actual	Actual	Adopted Budget	Estimated	REQUIREMENTS FOR: GENERAL FUND	Budget for Next Year 2025-26			
	Unaudited FY 2022-23	Unaudited FY 2023-24	This Year FY 2024-25	Year-End Actuals 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Personnel Services				
1	1,621,942	1,999,401	1,911,499	1,991,519	1 Gross Wages	1	1,631,752	1,631,752	1,631,752
2	-	-	278,501	119,311	2 Grant Funded Personnel Expense	2	-	-	-
3	(4,000)	-	-	-	3 Administrative Assistant-Patton	3	-	-	-
4	990	220	-	-	4 Volunteer Recruit/Retention	4	-	-	-
5	-	-	15,000	-	5 Compensated Absences	5	10,000	10,000	10,000
6	118,130	112,166	150,000	264,857	6 Overtime	6	175,000	175,000	175,000
7	24,339	35,073	-	-	7 FLSA Wages	7	-	-	-
8	16,363	100,688	81,000	104,514	8 Workers Compensation/SAIF	8	82,831	82,831	82,831
9	251,325	375,691	361,320	369,028	9 Employee Health Ins Exp	9	346,533	346,533	346,533
10	-	-	5,544	-	10 MASA-Air Ambulance Memberships	10	4,704	4,704	4,704
11	62,500	-	98,000	94,500	11 VEBA/HRA/PEHP	11	70,000	70,000	70,000
12	-	-	12,532	11,733	12 SDI- Other, Life Ins, S/T Disab	12	11,870	11,870	11,870
13	315,160	373,916	1,090,000	423,316	13 State Retirement Fund-PERS	13	407,938	407,938	407,938
14	154,329	193,031	171,360	232,713	14 Payroll Tax Expense	14	127,826	127,826	127,826
15	300	-	-	-	15 Health and Wellness	15	-	-	-
16	2,148	-	1,300	148	16 Miscellaneous Personnel Costs	16	-	-	-
17	2,563,527	3,190,185	4,176,056	3,611,639	Total Personnel	17	2,868,454	2,868,454	2,868,454
18	24.5	30.20	29.20	29.20		18	21	21	

Historical Data

	Actual		Adopted Budget	Estimated	REQUIREMENTS FOR: GENERAL FUND	Budget for Next Year 2025-26			
	Unaudited FY 2022-23	Unaudited FY 2023-24	This Year FY 2024-25	Year-End Actuals 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Material & Services				
1	25,727	6,482	15,000	7,500	1 Legal Fees	1	30,000	30,000	30,000
2	34,055	699	-	-	2 Vehicle Maintenance	2			
3	-	13,089	-	-	3 Insurance Refunds	3	-	-	-
4	9,900	10,200	21,000	22,500	4 Bookkeeping Services	4	21,000	21,000	21,000
5	13,164	-	-	-	5 Outside/Contract Services	5	-	-	-
6	30,958	83,025	47,700	45,000	6 Professional Fees/ Contract Services	6	48,250	48,250	48,250
7	5,250	7,000	10,000	10,000	7 AdvisingPhysician (Dr.Welle)	7	10,000	10,000	10,000
8	-	5,500	55,000	50,000	8 Audit	8	60,000	60,000	60,000
9	74,928	52,620	120,000	-	9 GEMT Fee/Match	9	39,919	39,919	39,919
10	76,195	18,132	65,000	85,000	10 Medical Supplies/Patient care items	10	65,000	65,000	65,000
11	20,833	15,839	28,000	10,601	11 Volunteer Incentive Program	11	1,008	1,008	1,008
12	42,026	64,908	25,000	56,447	12 Operating Expense	12	25,000	25,000	25,000
13	23,738	11,975	15,000	4,430	13 Uniforms and Laundry	13	7,500	7,500	7,500
14	58,121	7,666	46,482	-	14 Personal Protective Equipment	14	16,000	16,000	16,000
15	19,382	39,857	86,017	45,000	15 Dues and Publications	15	65,000	50,000	50,000
16	57,018	42,391	50,000	45,920	16 Fuel & Oil	16	50,000	50,000	50,000
17	20,401	16,892	20,000	8,704	17 Building and Grounds Maintenance	17	7,000	7,000	7,000
18	11,271	18,615	7,500	3,500	18 Fire Equipment Maintenance	18	7,500	7,500	7,500
19	17,810	1,954	23,000	27,031	19 Radio Maintenance	19	15,000	15,000	15,000
20	4,490	9,180	9,500	2,000	20 Respiratory Equipment Maintenance	20	9,500	9,500	9,500
21	2,000	810	2,500	-	21 Extrication Equipment Maintenance	21	2,500	2,500	2,500
22	3,525	34,546	-	3,000	22 Medical Equipment <5000	22	-	-	-
23	56,726	19,354	15,000	25,000	23 Fire Equipment <5000	23	8,000	8,000	8,000
24	47,569	27,497	42,500	20,000	24 Apparatus Maintenance - Fire	24	42,500	42,500	42,500
25	-	-	-	35,000	25 Ambulance Maintenance	25	-	-	-
26	12,737	9,178	6,000	5,500	26 Medical Equipment Maintenance	26	3,000	8,000	8,000
27	40,030	41,811	36,000	48,235	27 Utilities	27	46,000	46,000	46,000
28	11,263	16,472	15,000	16,000	28 Utilities - Culver	28	15,000	15,000	15,000
29	14,249	24,816	22,000	22,000	29 Culver Station Rent	29	22,000	22,000	22,000

30	61,112	86,476	75,000	87,534	30	Fire & Liability Insurance/ SDIS	30	90,000	90,000	90,000
31	10,226	5,459	5,000	5,479	31	Shop Supplies	31	2,500	2,500	2,500
32	2,451	3,301	-	500	32	Equipment Rental	32	-	-	-
33	17,987	9,524	8,000	14,922	33	Office Supplies	33	6,000	6,000	6,000
34	28,836	18,818	5,000	9,500	34	Minor Equipment (IT Equipment)	34	3,000	3,000	3,000
35	-	85	3,500	-	35	Office Equipment Repair	35	1,000	1,000	1,000
36	-	4,005	1,000	-	36	Elections	36	1,000	1,000	1,000
37	108,036	112,121	152,000	152,000	37	Dispatching	37	100,000	100,000	100,000
38	18,808	41,526	11,500	35,000	38	EMS Training	38	5,000	5,000	5,000
39	3,530	6,457	9,500	2,000	39	Fire Training	39	9,500	9,500	9,500
40	16,329	38,613	-	-	40	Medical Supplies	40	-	-	-
41	333	-	-	-	41	Travel Expense	41	-	-	-
42	192	-	-	-	42	Vaccinations/ Certifications	42	-	-	-
43	-	-	2,500	3,950	43	First Aid and CPR	43	2,500	2,500	2,500
44	6,557	1,983	100	14,507	44	Bank/Credit Card Fees	44	100	100	100
45	-	-	-	-	45	Pro Med Expense	45	-	-	-
46	6,581	1,150	5,000	1,200	46	Fire Prevention/Community Outreach	46	2,500	2,500	2,500
47	844	-	8,000	1,200	47	Community Outreach/Dept. Morale	47	1,000	1,000	1,000
48	220	-	500	-	48	Recruitment Expense	48	500	500	500
49	21,159	-	-	-	49	Grant Expense	49	-	-	-
50	192	-	-	-	50	Advertising	50	-	-	-
51	-	-	-	28,000	51	Loan Fees	51	-	-	-
52	49,044	78,861	97,200	52,332	52	Student Scholarship/with Stipend	52	72,000	72,000	72,000
53	(155)	-	1,400	-	53	Addressing Signs	53	1,400	-	-
54	8,011	6,563	-	-	54	Misc. Expense	54	-	-	-
55	-	-	17,500	7,355	55	Confined Space Program	55	8,000	8,000	8,000
56	1,093,657	1,015,450	1,185,899	1,013,848	56	Total Materials and Services	56	922,677	911,277	911,277

Historical Data

Historical Data					REQUIREMENTS FOR: GENERAL FUND	Budget for Next Year 2025-26		
Actual Unaudited FY 2022-23	Actual Unaudited FY 2023-24	Adopted Budget This Year FY 2024-25	Estimated Year-End Actuals 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
					Capital Outlay			
1	174,874	-	-	-	1 Apparatus Replacement	-	-	-
2	15,301	5,609	-	-	2 Consolidation Merger	-	-	-
3	157,595	-	39,208	-	3 Medical Equipment	-	-	-
4	2,238	-	-	-	4 Communications Equipment	-	-	-
5	2,483	1,534	5,000	-	5 Office Equipment	-	-	-
6	-	-	48,000	44,331	6 Vehicle Purchase	-	-	-
7	-	110,970	-	-	7 Building Improvements	-	-	-
8	68,583	494,765	-	-	8 Building Construction	-	-	-
9	-	295,840	-	-	9 Seismic	-	-	-
10	998	-	12,900	-	10 Tech/Software Upgrade	-	-	-
11	3,257	2,000	44,400	1,567	11 Capital Outlay - Other	-	25,000	25,000
12	425,328	910,718	149,508	45,898	12 Total Capital	-	25,000	25,000
					Debt Service			
1	-	-	1,100,000	1,100,000	1 Non-Bonded Debt Principal	1,100,000	1,100,000	1,100,000
2	-	-	-	30,250	2 Non-Bonded Debt Interest	28,875	28,875	28,875
3	25,323	-	32,000	-	3 EMS Bad Debt	-	-	-
4	-	-	12,000	-	4 EMS Write Off	-	-	-
5	25,323	-	1,144,000	1,130,250	5 Total Debt Service	1,128,875	1,128,875	1,128,875
6	-	-	-	-	6 Contingency	189,921	214,921	214,921
					Reserves			
7	-	-	-	-	7 Total Reserves for Future Expenditure	-	-	-
8	4,107,835	5,116,353	6,655,463	5,801,635	8 Total Appropriations (Expenditures)	5,109,927	5,148,527	5,148,527
9	4,352,759	1,173,256	115,618	1,037,938	9 Ending Fund Balance	219,481	91,881	91,881

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

GO Bond Project Fund - 1st Series - 2024

Jefferson County Fire & EMS

Capital Project Fund

(Name of Municipal Corporation)

	Historical Data			Estimated Year-End Actuals 2024-25	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year : 2025-26			
	Actual		Adopted Budget This Year 6/30/2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Unaudited 2022-23	FY Unaudited FY 2023-24							
					RESOURCES				
1					1. Cash on hand * (cash basis), or	3,847,362	3,847,362	3,847,362	1
2					2. Working Capital (accrual basis)				2
3					3. Previously levied taxes estimated to be received				3
4				35,000	4. Interest	35,000	35,000	35,000	4
5					5. Transferred IN, from other funds				5
6			7,000,000	7,000,000	6 Bond Proceeds (September 2024)				6
7				952,004	7 Seismic Grant	1,149,000	1,149,000	1,149,000	7
8					8				8
9	0	0	7,000,000	7,952,004	9. Total Resources, except taxes to be levied	5,031,362	5,031,362	5,031,362	9
10					10. Taxes estimated to be received	-			10
11					11. Taxes collected in year levied				11
12	0	0	7,000,000	7,952,004	12. TOTAL RESOURCES	5,031,362	5,031,362	5,031,362	12
					REQUIREMENTS **				
13			45,000	55,500	13. Costs of Bond issuance	-			13
14			5,655,000	-	14. Project costs	-			14
15			1,300,000	979,966	15. Reimbursement of Funds (Transfer to General Fund)	-			15
16			-	-	16. Fire Truck (Lease)	100,000	100,000	100,000	16
17			-	2,117,172	17. Building Expansion & Remodel	3,182,828	3,182,828	3,182,828	17
18			-	952,004	18. Seismic Grant	1,149,000	1,149,000	1,149,000	18
19					19				19
20			7,000,000	4,104,642	Total Capital Outlay	4,431,828	4,431,828	4,431,828	20
21					21				21
22					22				22
23					23				23
24					24				24
25					25				25
26					26				26
27					27. Ending balance (prior years)				27
28			-	3,847,362	28. UNAPPROPRIATED ENDING FUND BALANCE	599,534	599,534	599,534	28
29	0	0	7,000,000	7,952,004	29. TOTAL REQUIREMENTS	5,031,362	5,031,362	5,031,362	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

FORM
LB-35

General Obligation Bonded Debt

Jefferson County Fire & EMS

	Historical Data			Estimated Year-End Actuals 2024-25	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2025-26				
	Actual	Actual	Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Unaudited FY 2022-23	Unaudited FY 2023-24	This Year 6/30/2025							
					Resources					
1	0	0	0	0	1. Beginning Cash on Hand (Cash Basis), or	33,092	33,092	33,092	1	
2					2. Working Capital (Accrual Basis)				2	
3					3. Previously Levied Taxes to be Received				3	
4				4,000	4. Interest	4,500	4,500	4,500	4	
5					5. Transferred from Other Funds				5	
6					6				6	
7	0	0	0		7. Total Resources, Except Taxes to be Levied	37,592	37,592	37,592	7	
8			581,855	581,855	8. Taxes Estimated to be Received *	596,995	596,995	596,996	8	
9					9. Taxes Collected in Year Levied				9	
10	0	0	581,855	585,855	10. TOTAL RESOURCES	634,587	634,587	634,587	10	
					Requirements					
					Bond Principal Payments					
					Bond Issue	Budgeted Payment Date				
11			290,000	290,000	11. Series 2024	June 15, 2026	235,000	235,000	235,000	11
12					12.		0			12
13					13.					13
14	0	0	290,000	290,000	14. Total Principal		235,000	235,000	235,000	14
					Bond Interest Payments					
					Bond Issue	Budgeted Payment Date				
15			89,513	89,513	15. Series 2024	December 15, 2025	166,073	166,073	166,073	15
16			173,250	173,250	16. Series 2024	June 15, 2026	166,073	166,073	166,073	16
17					17.		0			17
18	0	0	262,763	262,763	18. Total Interest		332,145	332,145	332,145	18
					Unappropriated Balance for Following Year By					
					Bond Issue	Projected Payment Date				
19					19.					19
20			552,763		Total Debt Service		567,145	567,145	567,145	20
21					21.					21
22					22. Ending balance (prior years)					22
23			29,092	33,092	23. Total Unappropriated Ending Fund Balance		67,442	67,442	67,442	23
24					24. Loan Repayment to Fund					24
25					25. Tax Credit Bond Reserve					25
26	0	0	581,855	585,855	26. TOTAL REQUIREMENTS		634,587	634,587	634,587	26

150-504-035 (Rev 02-14)

*If this form is used for revenue bonds, property tax resources may not be included.